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DIRECTIVE

Directive 20-1: Acceptance of Electronic Signatures

DATE:

04/21/2020

REFERENCED SOURCES:

[Massachusetts General Laws](https://malegislature.gov/Laws/GeneralLaws) (<https://malegislature.gov/Laws/GeneralLaws>)

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I. Introduction

This Directive is being issued to provide additional guidance with respect to the Department's practices and procedures concerning acceptance of electronic signatures on various administrative forms received by the Department.

II. The Acceptance of Electronic Signatures

G.L. c. 110G § 9(a) provides that an electronic signature "is attributable to a person if it was the act of the person," which "may be shown in any manner, including a showing of the efficacy of any security procedure applied to determine the person to which the electronic record or electronic signature was attributable." Further, § 9(b) directs that the effect of the electronic signature attributed to a person "is determined from the context and surrounding circumstances at the time of its creation, execution, or adoption, including the parties' agreement, if any, and otherwise as provided by law."

For purposes of this Directive, when a taxpayer seeks to use an electronic signature it must include a statement, either in the cover letter or in the email transmitting the electronically signed document, that says, to the effect, as follows: "The attached [insert document name] includes [insert name of taxpayer or representative]'s valid signature and the taxpayer intends to transmit the document to the Massachusetts Department of Revenue."

The Department will work cooperatively with taxpayers to allow for electronic signatures on various administrative forms, including with respect to the signatures of taxpayers, their representatives, or Department employees. The administrative forms for which the Department will allow electronic signatures will include but not be limited to: Form A-37: Consent Extending the Time for Assessment of Taxes, Form B-37: Special Consent Extending the Time for Assessment of Taxes, Form DR-1: Office of Appeals Form and Form M-2848: Power of Attorney and Declaration of Representative.^{[\[1\]](#) ([#_ftn1](#))} For other forms not listed herein, the Department will work with taxpayers to confirm the parties' declaration of intent to sign electronically.

/s/Geoffrey E. Snyder
Geoffrey E. Snyder
Commissioner of Revenue

GES:RHF:mgt

April 21, 2020

DD 20-1

[\[1\] \(#_ftnrefl\)](#) The Department may supplement this list on its website. This document does not apply to the acceptance of electronic signatures during the electronic tax return filing process.

REFERENCED SOURCES:

[Massachusetts General Laws](https://malegislature.gov/Laws/GeneralLaws) (<https://malegislature.gov/Laws/GeneralLaws>)

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